

Report on the
Office of Property Tax Commissioner

Shelby County, Alabama

Ad Valorem Tax Assessments:

October 1, 2014 through September 30, 2019

Ad Valorem Tax Collections:

May 30, 2015 through June 10, 2020

Manufactured Home Registrations and Other Collections:

May 1, 2015 through May 31, 2020

Filed: November 26, 2021



**Department of
Examiners of Public Accounts**

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Property Tax Commissioner, Shelby County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2019; ad valorem tax collections for the period May 30, 2015 through June 10, 2020; and manufactured home registrations and other collections for the period May 1, 2015 through May 31, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Marian B. Hill
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Financial Information	1
Exhibit #1 Summary of Audit Settlement	2
<u>2018 – 2019 Tax Year</u>	
Exhibit #2 Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	6
Exhibit #3 State Ad Valorem Tax Collections and Distribution	7
Exhibit #4 County Ad Valorem Tax Collections and Distribution	8
Exhibit #5 County School Ad Valorem Tax Collections and Distribution	9
Exhibit #6 County-Wide School Ad Valorem Tax Collections and Distribution	11
Exhibit #7 Municipal Ad Valorem Tax Collections and Distribution	13
Exhibit #8 Distribution of Fees and Other Collections	15
<u>2017 – 2018 Tax Year</u>	
Exhibit #9 Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	16
Exhibit #10 State Ad Valorem Tax Collections and Distribution	17
Exhibit #11 County Ad Valorem Tax Collections and Distribution	18
Exhibit #12 County School Ad Valorem Tax Collections and Distribution	19
Exhibit #13 County-Wide School Ad Valorem Tax Collections and Distribution	21
Exhibit #14 Municipal Ad Valorem Tax Collections and Distribution	23
Exhibit #15 Distribution of Fees and Other Collections	25

Table of Contents

Page

2016 – 2017 Tax Year

Exhibit #16	Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	26
Exhibit #17	State Ad Valorem Tax Collections and Distribution	27
Exhibit #18	County Ad Valorem Tax Collections and Distribution	28
Exhibit #19	County School Ad Valorem Tax Collections and Distribution	29
Exhibit #20	County-Wide School Ad Valorem Tax Collections and Distribution	31
Exhibit #21	Municipal Ad Valorem Tax Collections and Distribution	33
Exhibit #22	Distribution of Fees and Other Collections	35

2015 – 2016 Tax Year

Exhibit #23	Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	36
Exhibit #24	State Ad Valorem Tax Collections and Distribution	37
Exhibit #25	County Ad Valorem Tax Collections and Distribution	38
Exhibit #26	County School Ad Valorem Tax Collections and Distribution	39
Exhibit #27	County-Wide School Ad Valorem Tax Collections and Distribution	41
Exhibit #28	Municipal Ad Valorem Tax Collections and Distribution	43
Exhibit #29	Distribution of Fees and Other Collections	45

Table of Contents

Page

2014 – 2015 Tax Year

Exhibit #30	Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	46
Exhibit #31	State Ad Valorem Tax Collections and Distribution	47
Exhibit #32	County Ad Valorem Tax Collections and Distribution	48
Exhibit #33	County School Ad Valorem Tax Collections and Distribution	49
Exhibit #34	County-Wide School Ad Valorem Tax Collections and Distribution	51
Exhibit #35	Municipal Ad Valorem Tax Collections and Distribution	53
Exhibit #36	Distribution of Fees and Other Collections	55
Exhibit #37	Rates of Taxation	56
Exhibit #38	Special Funds of the Property Tax Commissioner Summary of Receipts, Disbursements and Balances June 1, 2015 through May 31, 2020	57



Department of
Examiners of Public Accounts

SUMMARY

**Office of Property Tax Commissioner
Shelby County, Alabama**

Regular Assessments: October 1, 2014 through September 30, 2019

Regular Collections: May 30, 2015 through June 10, 2020

Manufactured Home Registrations and

Other Collections: May 1, 2015 through May 31, 2020

The Office of Property Tax Commissioner, Shelby County, Alabama was created by Act Number 2001-509, Acts of Alabama. The Property Tax Commissioner is responsible for the fair assessment of property as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Section 40-5-1 through 40-5-46. The Property Tax Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Property Tax Commissioner is responsible for collecting all ad valorem taxes. The Property Tax Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Donald Armstrong served as Property Tax Commissioner during the examination period.

Act Number 2008-405, Acts of Alabama, provides for the establishment of a three-member Board of Equalization to review the tax assessments that have been prepared by the Property Tax Commissioner. Taxpayers that are dissatisfied with property tax assessments can appeal to the County Board of Equalization as provided in the *Code of Alabama 1975*, Section 40-3-19.

Exhibits 1 through 36 provide information on the taxes that were assessed and collected by the Property Tax Commissioner during the examination. These taxes were assessed based on the rates shown on Exhibit 37 for the State, County, Board of Education and the various Municipalities. Exhibit 38 presents receipt and disbursement information for the special funds of the Property Tax Commissioner.

The report encompasses an examination of the Property Tax Commissioner and a review of the Property Tax Commissioner's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

SETTLEMENT

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections, failure to collect all costs that have been levied by a particular agency, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Property Tax Commissioner in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Property Tax Commissioner. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Property Tax Commissioner for amounts overpaid. Amounts less than \$5.00 were considered too small to settle.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Amanda Hensley, Audit Manager; and Marian B. Hill, Examiner.

Financial Information

Summary of Audit Settlement

Regular Assessments: October 1, 2014 through September 30, 2019

Regular Collections: May 30, 2015 through June 10, 2020

Other Collections: May 1, 2015 through May 31, 2020

	2014-2015 Audit Settlement		2015-2016 Audit Settlement		2016-2017 Audit Settlement		2017-2018 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>								
General Ad Valorem Tax	\$ 1,749.36	\$	\$ 1,712.09	\$	\$ 1,748.04	\$	\$ 1,787.35	\$
Soldier Ad Valorem Tax	638.91		621.49		634.97		649.88	
School Ad Valorem Tax	1,938.69		1,897.63		1,928.44		1,979.05	
Total State of Alabama	4,326.96		4,231.21		4,311.45		4,416.28	
<u>Shelby County</u>								
General Ad Valorem Tax	3,765.90		3,716.06		3,798.44		3,844.56	
Road and Bridge Ad Valorem Tax	1,709.19		1,694.22		1,723.96		1,752.38	
Sub-Total Shelby County	5,475.09		5,410.28		5,522.40		5,596.94	
Commissions on Assessments and Collections		(29,640.25)		(29,582.33)		(30,043.12)		(30,532.56)
Interest Earned on Bank Accounts	3,770.24		3,381.89		3,769.53		15,702.68	
Total Shelby County	9,245.33	(29,640.25)	8,792.17	(29,582.33)	9,291.93	(30,043.12)	21,299.62	(30,532.56)
<u>Shelby County Schools</u>								
<u>Shelby County Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Ad Valorem Tax	6,897.92		3,976.07		4,871.52		7,785.70	
Special County-Wide Ad Valorem Tax	3,138.49		1,807.19		2,214.89		3,529.01	
District #2 6 Mill Ad Valorem Tax	2,280.66		2,306.76		2,351.19		2,357.41	
District #2 8 Mill Ad Valorem Tax	3,040.88		3,075.68		3,134.91		3,143.22	
Total Shelby County Board of Education	15,357.95		11,165.70		12,572.51		16,815.34	
<u>Hoover City Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Ad Valorem Tax		(6,875.78)	1,038.14		857.48		829.07	
Special County-Wide Ad Valorem Tax		(3,125.47)	471.88		389.61		377.08	
District #13 6 Mill Ad Valorem Tax	815.63		869.10		832.21		875.06	
Total Hoover City Board of Education	815.63	(10,001.25)	2,379.12		2,079.30		2,081.21	
<u>Birmingham City Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Ad Valorem Tax								(191.86)
Special County-Wide Ad Valorem Tax								(86.38)
Total Birmingham City Board of Education								(278.24)
Sub-Total Shelby County Schools Forward	16,173.58	(10,001.25)	13,544.82		14,651.81		18,896.55	(278.24)
Sub-Total Forward	\$ 29,745.87	\$ (39,641.50)	\$ 26,568.20	\$ (29,582.33)	\$ 28,255.19	\$ (30,043.12)	\$ 44,612.45	\$ (30,810.80)

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2019****Regular Collections: May 30, 2015 through June 10, 2020****Other Collections: May 1, 2015 through May 31, 2020**

	2014-2015 Audit Settlement		2015-2016 Audit Settlement		2016-2017 Audit Settlement		2017-2018 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 29,745.87	\$ (39,641.50)	\$ 26,568.20	\$ (29,582.33)	\$ 28,255.19	\$ (30,043.12)	\$ 44,612.45	\$ (30,810.80)
Sub-Total Shelby County Schools Brought Forward	16,173.58	(10,001.25)	13,544.82		14,651.81		18,896.55	(278.24)
<u>Alabaster City Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Ad Valorem Tax	7,017.32		1,362.10		1,420.91		3,013.14	
Special County-Wide Ad Valorem Tax	3,189.50		619.12		645.52		1,363.10	
District 14 Mills Ad Valorem Tax	1,105.45		1,097.02		1,093.71		1,107.38	
Total Alabaster City Board of Education	11,312.27		3,078.24		3,160.14		5,483.62	
<u>Pelham City Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Ad Valorem Tax	703.22		1,381.17		718.52			(3,414.74)
Special County-Wide Ad Valorem Tax	319.56		627.80		326.51			(1,534.66)
District 14 Mill Ad Valorem Tax	1,328.55		1,295.59		1,316.42		1,352.98	
Total Pelham City Board of Education	2,351.33		3,304.56		2,361.45		1,352.98	(4,949.40)
Total Shelby County Schools	29,837.18	(10,001.25)	19,927.62		20,173.39		25,733.15	(5,227.64)
<u>Officials and Other</u>								
Interest Earned - Special Fund of the Property Tax Commissioner	418.77		375.63		418.70		1,743.83	
Total Officials and Other	418.77		375.63		418.70		1,743.83	
Totals	\$ 43,828.24	\$ (39,641.50)	\$ 33,326.63	\$ (29,582.33)	\$ 34,195.48	\$ (30,043.12)	\$ 53,192.88	\$ (35,760.20)

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2019****Regular Collections: May 30, 2015 through June 10, 2020****Other Collections: May 1, 2015 through May 31, 2020**

	2018-2019 Audit Settlement		Combined		Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>						
General Ad Valorem Tax	\$ 1,770.66	\$	\$ 8,767.50	\$	\$ 8,767.50	\$
Soldier Ad Valorem Tax	643.28		3,188.53		3,188.53	
School Ad Valorem Tax	1,945.54		9,689.35		9,689.35	
Total State of Alabama	4,359.48		21,645.38		21,645.38	
<u>Shelby County</u>						
General Ad Valorem Tax	3,872.85		18,997.81		18,997.81	
Road and Bridge Ad Valorem Tax	1,757.74		8,637.49		8,637.49	
Sub-Total Shelby County	5,630.59		27,635.30		27,635.30	
Commissions on Assessments and Collections		(30,542.31)		(150,340.57)		(150,340.57)
Interest Earned on Bank Accounts	7,248.76		33,873.10		33,873.10	
Total Shelby County	12,879.35	(30,542.31)	61,508.40	(150,340.57)	61,508.40	(150,340.57)
<u>Shelby County Schools</u>						
<u>Shelby County Board of Education</u>						
<u>Ad Valorem Taxes</u>						
County-Wide Ad Valorem Tax	2,861.13		26,392.34		26,392.34	
Special County-Wide Ad Valorem Tax	1,301.87		11,991.45		11,991.45	
District #2 6 Mill Ad Valorem Tax	2,509.98		11,806.00		11,806.00	
District #2 8 Mill Ad Valorem Tax	3,346.66		15,741.35		15,741.35	
Total Shelby County Board of Education	10,019.64		65,931.14		65,931.14	
<u>Hoover City Board of Education</u>						
<u>Ad Valorem Taxes</u>						
County-Wide Ad Valorem Tax	9,659.65		12,384.34	(6,875.78)	5,508.56	
Special County-Wide Ad Valorem Tax	4,348.88		5,587.45	(3,125.47)	2,461.98	
District #13 6 Mill Ad Valorem Tax	1,367.85		4,759.85		4,759.85	
Total Hoover City Board of Education	15,376.38		22,731.64	(10,001.25)	12,730.39	
<u>Birmingham City Board of Education</u>						
<u>Ad Valorem Taxes</u>						
County-Wide Ad Valorem Tax	239.03		239.03	(191.86)	47.17	
Special County-Wide Ad Valorem Tax	107.43		107.43	(86.38)	21.05	
Total Birmingham City Board of Education	346.46		346.46	(278.24)	68.22	
Sub-Total Shelby County Schools Forward	25,742.48		89,009.24	(10,279.49)	78,729.75	
Sub-Total Brought Forward	\$ 42,981.31	\$ (30,542.31)	\$ 172,163.02	\$ (160,620.06)	\$ 161,883.53	\$ (150,340.57)

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2019****Regular Collections: May 30, 2015 through June 10, 2020****Other Collections: May 1, 2015 through May 31, 2020**

	2018-2019 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 42,981.31	\$ (30,542.31)	\$ 172,163.02	\$ (160,620.06)	\$ 161,883.53	\$ (150,340.57)
Sub-Total Shelby County Schools Brought Forward	25,742.48		89,009.24	(10,279.49)	78,729.75	
<u>Alabaster City Board of Education</u>						
<u>Ad Valorem Taxes</u>						
County-Wide Ad Valorem Tax		(3,075.81)	12,813.47	(3,075.81)	9,737.66	
Special County-Wide Ad Valorem Tax		(4,854.14)	5,817.24	(4,854.14)	963.10	
District 14 Mills Ad Valorem Tax	1,116.15		5,519.71		5,519.71	
Total Alabaster City Board of Education	1,116.15	(7,929.95)	24,150.42	(7,929.95)	16,220.47	
<u>Pelham City Board of Education</u>						
<u>Ad Valorem Taxes</u>						
County-Wide Ad Valorem Tax		(2,074.60)	2,802.91	(5,489.34)		(2,686.43)
Special County-Wide Ad Valorem Tax	2,552.76		3,826.63	(1,534.66)	2,291.97	
District 14 Mill Ad Valorem Tax	1,369.89		6,663.43		6,663.43	
Total Pelham City Board of Education	3,922.65	(2,074.60)	13,292.97	(7,024.00)	8,955.40	(2,686.43)
Total Shelby County Schools	30,781.28	(10,004.55)	126,452.63	(25,233.44)	103,905.62	(2,686.43)
<u>Officials and Other</u>						
Interest Earned - Special Fund of the Property Tax Commissioner	805.05		3,761.98		3,761.98	
Total Officials and Other	805.05		3,761.98		3,761.98	
Totals	\$ 48,825.16	\$ (40,546.86)	\$ 213,368.39	\$ (175,574.01)	\$ 190,821.38	\$ (153,027.00)

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: June 18, 2019 through June 10, 2020**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Net Amounts Due and Overpaid
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 19,615,135.87	\$	\$ (1,142,315.34)	\$ 18,472,820.53	\$ 18,468,461.05	\$ 4,359.48
<u>Shelby County</u>						
Ad Valorem Taxes	24,677,650.01	17,193.32	(1,299,297.20)	23,395,546.13	23,389,915.54	5,630.59
<u>Shelby County Schools</u>						
Ad Valorem Taxes	96,098,936.12	69,082.96	(6,305,107.19)	89,862,911.89	89,842,135.16	20,776.73
<u>Municipal</u>						
Ad Valorem Taxes	36,691,412.94		(1,289,387.39)	35,402,025.55	35,402,025.55	
Sub-Total Ad Valorem	177,083,134.94	86,276.28	(10,036,107.12)	167,133,304.10	167,102,537.30	30,766.80
<u>Other</u>						
Acreage Assessments	23,616.54		(944.66)	22,671.88	22,671.88	
Totals	\$177,106,751.48	\$ 86,276.28	\$ (10,037,051.78)	\$167,155,975.98	\$167,125,209.18	\$ 30,766.80

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: June 18, 2019 through June 10, 2020**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	3,006,972,992	3,006,962,250	3,030,247,047	
Net Taxes Collected/Amounts for Disbursements	\$ 7,517,432.48	\$ 3,006,962.25	\$ 9,090,741.14	\$ 19,615,135.87
<u>Disbursements</u>				
Commissions on Assessments	75,889.32	60,139.25	181,814.82	317,843.39
Commissions on Collections	75,889.32	60,139.25	181,814.82	317,843.39
Salary - Property Tax Commissioner	6,280.19	2,512.07	7,595.75	16,388.01
Salary - Supernumerary Official	2,796.62	1,096.07	3,314.37	7,207.06
Reappraisal Update	187,446.55	73,461.67	222,125.27	483,033.49
Sub-Total	348,302.00	197,348.31	596,665.03	1,142,315.34
Remittances	7,167,359.82	2,808,970.66	8,492,130.57	18,468,461.05
Sub-Total	7,515,661.82	3,006,318.97	9,088,795.60	19,610,776.39
Amounts Due	1,770.66	643.28	1,945.54	4,359.48
Total	\$ 7,517,432.48	\$ 3,006,962.25	\$ 9,090,741.14	\$ 19,615,135.87

This Page Intentionally Blank

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: June 18, 2019 through June 10, 2020**

	General	Road and Bridge	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	
Net Valuations	3,290,353,332	3,290,353,340	
Net Taxes Collected	\$ 16,451,766.66	\$ 8,225,883.35	\$ 24,677,650.01
Other Additions	11,463.85	5,729.47	17,193.32
Amounts for Disbursement	<u>16,463,230.51</u>	<u>8,231,612.82</u>	<u>24,694,843.33</u>
<u>Disbursements</u>			
Commissions on Assessments	165,232.67	164,517.67	329,750.34
Commissions on Collections	165,232.67	164,517.67	329,750.34
Salary - Property Tax Commissioner	13,717.85	6,858.92	20,576.77
Salary - Supernumerary Official	6,110.48	2,993.15	9,103.63
Reappraisal Update	409,515.12	200,601.00	610,116.12
Sub-Total	<u>759,808.79</u>	<u>539,488.41</u>	<u>1,299,297.20</u>
Remittances	15,699,548.87	7,690,366.67	23,389,915.54
Sub-Total	<u>16,459,357.66</u>	<u>8,229,855.08</u>	<u>24,689,212.74</u>
Amounts Due	3,872.85	1,757.74	5,630.59
Total	<u>\$ 16,463,230.51</u>	<u>\$ 8,231,612.82</u>	<u>\$ 24,694,843.33</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 18, 2019 through June 10, 2020

	County-Wide	Special County-Wide	School District #2	Special School District #2	Hoover School District #13
Millage Rates	11 Mills	5 Mills	6 Mills	8 Mills	6 Mills
Net Valuations	3,412,940,466	3,412,940,480	1,859,226,179	1,859,226,179	656,966,393
Net Taxes Collected	\$ 37,542,345.13	\$ 17,064,702.40	\$ 11,155,357.08	\$ 14,873,809.43	\$ 3,941,798.36
Other Additions	25,362.16	11,528.24	9,064.89	12,086.51	57.28
Amount for Disbursements	37,567,707.29	17,076,230.64	11,164,421.96	14,885,895.95	3,941,855.64
<u>Disbursements</u>					
Commissions on Assessments	750,846.91	341,294.06	223,107.14	297,476.19	78,835.97
Commissions on Collections	750,846.91	341,294.06	223,107.14	297,476.19	78,835.97
Salary - Property Tax Commissioner	31,341.38	14,246.08	9,339.22	12,452.30	3,291.80
Salary - Supernumerary Official	13,676.34	6,216.57	4,075.73	5,434.30	1,436.28
Reappraisal Update	916,593.60	416,633.45	273,153.60	364,204.79	96,255.16
Sub-Total	2,463,305.14	1,119,684.22	732,782.83	977,043.77	258,655.18
Remittances	35,096,792.75	15,953,089.62	10,429,129.15	13,905,505.52	3,681,832.61
Sub-Total	37,560,097.89	17,072,773.84	11,161,911.98	14,882,549.29	3,940,487.79
Amounts Due	12,759.81	8,310.94	2,509.98	3,346.66	1,367.85
Sub-Total	37,572,857.70	17,081,084.78	11,164,421.96	14,885,895.95	3,941,855.64
Amounts Overpaid	(5,150.41)	(4,854.14)			
Total	\$ 37,567,707.29	\$ 17,076,230.64	\$ 11,164,421.96	\$ 14,885,895.95	\$ 3,941,855.64

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 18, 2019 through June 10, 2020

	Leeds School District #12	Leeds School District #12	Alabaster School District	Pelham School District	Total County School Taxes
Millage Rates	6 Mills	8 Mills	14 Mills	14 Mills	
Net Valuations	798,353	798,353	375,643,289	446,481,481	
Net Taxes Collected	\$ 4,790.12	\$ 6,386.82	\$ 5,259,006.05	\$ 6,250,740.73	\$ 96,098,936.12
Other Additions	91.89	122.51	9,142.53	1,626.95	69,082.96
Amount for Disbursements	4,882.00	6,509.34	5,268,148.58	6,252,367.68	96,168,019.08
<u>Disbursements</u>					
Commissions on Assessments	95.80	127.74	105,180.12	125,014.81	1,921,978.74
Commissions on Collections	95.80	127.74	105,180.12	125,014.81	1,921,978.74
Salary - Property Tax Commissioner	4.23	5.63	4,356.93	5,176.64	80,214.21
Salary - Supernumerary Official	1.76	2.35	1,901.19	2,258.84	35,003.36
Reappraisal Update	123.37	164.49	127,427.19	151,376.49	2,345,932.14
Sub-Total	320.96	427.95	344,045.55	408,841.59	6,305,107.19
Remittances	4,561.04	6,081.39	4,922,986.88	5,842,156.20	89,842,135.16
Sub-Total	4,882.00	6,509.34	5,267,032.43	6,250,997.79	96,147,242.35
Amounts Due			1,116.15	1,369.89	30,781.28
Sub-Total	4,882.00	6,509.34	5,268,148.58	6,252,367.68	96,178,023.63
Amounts Overpaid					(10,004.55)
Total	\$ 4,882.00	\$ 6,509.34	\$ 5,268,148.58	\$ 6,252,367.68	\$ 96,168,019.08

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 18, 2019 through June 10, 2020

	County-Wide School 11 Mill							Total
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	Vestavia Hills City Board of Education	County-Wide School Tax
Allocation Determined By State								
Superintendent of Education	61.51620%	10.89425%	0.08447%	0.04297%	17.89346%	9.56865%		100.00%
	61.56791%	9.99149%	0.06139%	0.03997%	18.42555%	9.90760%	0.00609%	100.00%
June - September	\$ 81,549.31	\$ 14,442.03	\$ 111.98	\$ 56.96	\$ 23,720.57	\$ 12,684.73	\$	\$ 132,565.58
October - May	23,048,034.36	3,740,328.44	22,981.43	14,962.83	6,897,630.75	3,708,924.10	2,279.80	37,435,141.71
County-Wide Taxes for Disbursement	23,129,583.67	3,754,770.47	23,093.41	15,019.79	6,921,351.32	3,721,608.83	2,279.80	37,567,707.29
Disbursements								
Commissions on Assessments	462,279.38	75,044.73	461.56	300.19	138,333.56	74,381.92	45.57	750,846.91
Commissions on Collections	462,279.38	75,044.73	461.56	300.19	138,333.56	74,381.92	45.57	750,846.91
Salary - Property Tax Commissioner	19,296.23	3,131.47	19.24	12.53	5,774.82	3,105.18	1.91	31,341.38
Salary - Supernumerary	8,420.23	1,366.47	8.40	5.47	2,519.94	1,355.00	0.83	13,676.34
Reappraisal Update	564,327.52	91,581.36	562.70	366.36	168,887.41	90,812.43	55.82	916,593.60
Sub-Total	1,516,602.74	246,168.76	1,513.46	984.74	453,849.30	244,036.45	149.69	2,463,305.14
Remittances	21,610,119.80	3,498,942.06	21,340.92	14,035.05	6,470,577.83	3,479,646.98	2,130.11	35,096,792.75
Sub-Total	23,126,722.54	3,745,110.82	22,854.38	15,019.79	6,924,427.13	3,723,683.43	2,279.80	37,560,097.89
Amounts Due	2,861.13	9,659.65	239.03					12,759.81
Sub-Total	23,129,583.67	3,754,770.47	23,093.41	15,019.79	6,924,427.13	3,723,683.43	2,279.80	37,572,857.70
Amounts Overpaid					(3,075.81)	(2,074.60)		(5,150.41)
Total	\$ 23,129,583.67	\$ 3,754,770.47	\$ 23,093.41	\$ 15,019.79	\$ 6,921,351.32	\$ 3,721,608.83	\$ 2,279.80	\$37,567,707.29

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 18, 2019 through June 10, 2020

	Special County-Wide School 5 Mill							
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	Vestavia Hills City Board of Education	Total Special County-Wide School Tax
Allocation Determined By State								
Superintendent of Education	61.51620%	10.89425%	0.08447%	0.04297%	17.89346%	9.56865%		100.00%
	61.56791%	9.99149%	0.06139%	0.03997%	18.42555%	9.90760%	0.00609%	100.00%
June - September	\$ 32,744.19	\$ 5,798.85	\$ 44.80	\$ 24.84	\$ 6,044.16	\$ 8,573.53	\$	\$ 53,230.37
October - May	10,480,705.49	1,700,851.37	10,450.42	6,804.09	3,136,581.43	1,686,570.77	1,036.70	17,023,000.27
County-Wide Taxes for Disbursement	10,513,449.68	1,706,650.22	10,495.22	6,828.93	3,142,625.59	1,695,144.30	1,036.70	17,076,230.64
Disbursements								
Commissions on Assessments	210,127.62	34,100.36	209.52	136.42	62,885.31	33,814.05	20.78	341,294.06
Commissions on Collections	210,127.62	34,100.36	209.52	136.42	62,885.31	33,814.05	20.78	341,294.06
Salary - Property Tax Commissioner	8,771.01	1,423.40	8.75	5.69	2,624.92	1,411.44	0.87	14,246.08
Salary - Supernumerary	3,827.41	621.13	3.82	2.48	1,145.44	615.91	0.38	6,216.57
Reappraisal Update	256,512.51	41,627.89	255.77	166.53	76,767.00	41,278.38	25.37	416,633.45
Sub-Total	689,366.17	111,873.14	687.38	447.54	206,307.98	110,933.83	68.18	1,119,684.22
Remittances	9,822,781.64	1,590,428.20	9,700.41	6,381.39	2,941,171.75	1,581,657.71	968.52	15,953,089.62
Sub-Total	10,512,147.81	1,702,301.34	10,387.79	6,828.93	3,147,479.73	1,692,591.54	1,036.70	17,072,773.84
Amounts Due	1,301.87	4,348.88	107.43			2,552.76		8,310.94
Sub-Total	10,513,449.68	1,706,650.22	10,495.22	6,828.93	3,147,479.73	1,695,144.30	1,036.70	17,081,084.78
Amounts Overpaid					(4,854.14)			(4,854.14)
Total	\$ 10,513,449.68	\$ 1,706,650.22	\$ 10,495.22	\$ 6,828.93	\$ 3,142,625.59	\$ 1,695,144.30	\$ 1,036.70	\$17,076,230.64

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: June 18, 2019 through June 10, 2020***

	Alabaster	Calera	Columbiana	Harpersville	Helena	Montevallo	Pelham
Millage Rates	10 Mills	10 Mills	10 Mills	5 Mills	5 Mills	7 Mills	14 Mills
Net Valuations	365,149,709	218,848,592	35,466,567	19,619,686	177,053,508	49,676,219	446,745,074
Net Taxes Collected	\$ 3,651,497.09	\$ 2,188,485.92	\$ 354,665.67	\$ 98,098.43	\$ 885,267.54	\$ 347,733.53	\$ 6,254,431.04
<u>Disbursements</u>							
Commissions on Assessments	16,750.88	10,061.90	1,624.87	449.04	4,059.34	1,592.08	28,682.46
Commissions on Collections	16,750.88	10,061.90	1,624.87	449.04	4,059.34	1,592.08	28,682.46
Salary - Property Tax Commissioner	3,013.21	1,761.06	296.91	82.91	734.00	293.17	5,179.39
Reappraisal Update	91,021.29	53,206.61	8,967.36	2,503.53	22,182.87	8,849.60	156,431.53
Sub-Total	127,536.26	75,091.47	12,514.01	3,484.52	31,035.55	12,326.93	218,975.84
Remittances	3,523,960.83	2,113,394.45	342,151.66	94,613.91	854,231.99	335,406.60	6,035,455.20
Total	\$ 3,651,497.09	\$ 2,188,485.92	\$ 354,665.67	\$ 98,098.43	\$ 885,267.54	\$ 347,733.53	\$ 6,254,431.04

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: June 18, 2019 through June 10, 2020***

	Vincent	Wilsonville	Wilton	Leeds	Hoover	Birmingham	Vestavia	Total Municipal
Millage Rates	5 Mills	5 Mills	5 Mills	9.2 Mills	30.5 Mills	36.2 Mills	49.3 Mills	
Net Valuations	15,113,552	16,730,278	2,703,328	798,348	657,381,636	73,331,376	535,850	
Net Taxes Collected	\$ 75,567.76	\$ 83,651.39	\$ 13,516.64	\$ 7,344.80	\$ 20,050,139.89	\$ 2,654,595.82	\$ 26,417.42	\$36,691,412.94
<u>Disbursements</u>								
Commissions on Assessments	344.19	384.10	61.88	33.48	91,869.24	12,152.55	119.86	168,185.87
Commissions on Collections	344.19	384.10	61.88	33.48	91,869.24	12,152.55	119.86	168,185.87
Salary - Property Tax Commissioner	67.31	68.31	11.41	6.48	16,762.91	2,240.87	24.46	30,542.40
Reappraisal Update	2,028.12	2,063.02	344.56	196.27	506,271.86	67,656.44	750.19	922,473.25
Sub-Total	2,783.81	2,899.53	479.73	269.71	706,773.25	94,202.41	1,014.37	1,289,387.39
Remittances	72,783.95	80,751.86	13,036.91	7,075.09	19,343,366.64	2,560,393.41	25,403.05	35,402,025.55
Total	\$ 75,567.76	\$ 83,651.39	\$ 13,516.64	\$ 7,344.80	\$ 20,050,139.89	\$ 2,654,595.82	\$ 26,417.42	\$36,691,412.94

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: June 18, 2019 through June 10, 2020******Other Collections: June 1, 2019 through May 31, 2020***

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 5,475,516.68	\$	\$	\$	\$ 5,475,516.68
Commissions on Forestry Tax		944.66				944.66
Provision for Salary - Property Tax Commissioner		147,721.39				147,721.39
Provision for Supernumerary Officials		51,314.05				51,314.05
Provision for Reappraisal Maintenance		4,361,555.00				4,361,555.00
Sub-Total Deductions from Ad Valorem Taxes		10,037,051.78				10,037,051.78
<u>Other Fees and Collections</u>						
Interest Earned on Bank Accounts		7,248.76			805.05	8,053.81
Fees on Assessments		11,590.00				11,590.00
Fees on Collections		77,720.00				77,720.00
Citations and Probate Fees		678.00				678.00
Mail Fee		748.44				748.44
Advertising	121.50					121.50
Tax Sale Fee		295.50				295.50
Redemption Fee		105.00				105.00
Lien Auction Fee		8,060.00				8,060.00
Lien Certificate Fee		2,300.00				2,300.00
Tax Lien Redemption Fee		2,460.00				2,460.00
Tax Lien Fees		11,140.00				11,140.00
Returned Check Fees		660.00				660.00
Map Sales and Copy Fees		816.53				816.53
Alabama Firefighter's Annuity Fund					163.00	163.00
Association of Rescue Squads					208.00	208.00
Sewer Water Fees		2,210.38		218,828.11		221,038.49
Land Redemptions from Individuals					204,003.61	204,003.61
Manufactured Home Registrations	12,676.02	28,271.88	12,676.02	4,640.08	1,890.00	60,154.00
Amount for Disbursements	12,797.52	10,191,356.27	12,676.02	223,468.19	207,069.66	10,647,367.66
<u>Disbursements</u>						
Remittances	12,797.52	10,214,649.82	12,676.02	223,468.19	206,264.61	10,669,856.16
Amounts Due		7,248.76			805.05	8,053.81
Sub-Total	12,797.52	10,221,898.58	12,676.02	223,468.19	207,069.66	10,677,909.97
Amounts Overpaid		(30,542.31)				(30,542.31)
Total	\$ 12,797.52	\$ 10,191,356.27	\$ 12,676.02	\$ 223,468.19	\$ 207,069.66	\$ 10,647,367.66

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions

Regular Assessments: October 1, 2017 through September 30, 2018

Regular Collections: June 21, 2018 through June 17, 2019

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Net Amounts Due and Overpaid
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 18,695,538.21	\$	\$ (1,092,112.48)	\$ 17,603,425.73	\$ 17,599,009.45	\$ 4,416.28
<u>Shelby County</u>						
Ad Valorem Taxes	23,474,117.80	10,420.32	(1,239,161.99)	22,245,376.13	22,239,779.19	5,596.94
<u>Shelby County Schools</u>						
Ad Valorem Taxes	91,508,914.51	43,927.64	(6,015,846.31)	85,536,995.84	85,516,490.33	20,505.51
<u>Municipal</u>						
Ad Valorem Taxes	34,842,956.00		(1,233,367.76)	33,609,588.24	33,609,588.24	
Sub-Total Ad Valorem	168,521,526.52	54,347.96	(9,580,488.54)	158,995,385.94	158,964,867.21	30,518.73
<u>Other</u>						
Acreage Assessments	23,547.78		(941.92)	22,605.86	22,605.86	
Totals	\$168,545,074.30	\$ 54,347.96	\$ (9,581,430.46)	\$159,017,991.80	\$158,987,473.07	\$ 30,518.73

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: June 21, 2018 through June 17, 2019**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	2,865,790,708	2,865,780,450	2,888,426,997	
Net Taxes Collected/Amounts for Disbursements	\$ 7,164,476.77	\$ 2,865,780.45	\$ 8,665,280.99	\$ 18,695,538.21
Disbursements				
Commissions on Assessments	72,359.77	57,315.61	173,305.62	302,981.00
Commissions on Collections	72,359.77	57,315.61	173,305.62	302,981.00
Salary - Property Tax Commissioner	6,278.16	2,511.26	7,593.30	16,382.72
Salary - Supernumerary Official	2,801.81	1,098.12	3,325.15	7,225.08
Reappraisal Update	179,452.85	70,332.54	212,757.29	462,542.68
Sub-Total	333,252.36	188,573.14	570,286.98	1,092,112.48
Remittances	6,829,437.06	2,676,557.43	8,093,014.96	17,599,009.45
Sub-Total	7,162,689.42	2,865,130.57	8,663,301.94	18,691,121.93
Amounts Due	1,787.35	649.88	1,979.05	4,416.28
Total	\$ 7,164,476.77	\$ 2,865,780.45	\$ 8,665,280.99	\$ 18,695,538.21

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: June 21, 2018 through June 17, 2019**

	General	Road and Bridge	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	
Net Valuations	3,129,882,362	3,129,882,396	
Net Taxes Collected	\$ 15,649,411.81	\$ 7,824,705.99	\$ 23,474,117.80
Other Additions	6,946.85	3,473.47	10,420.32
Amounts for Disbursement	<u>15,656,358.66</u>	<u>7,828,179.46</u>	<u>23,484,538.12</u>
<u>Disbursements</u>			
Commissions on Assessments	157,209.12	156,494.12	313,703.24
Commissions on Collections	157,209.12	156,494.12	313,703.24
Salary - Property Tax Commissioner	13,719.51	6,859.76	20,579.27
Salary - Supernumerary Official	6,101.24	2,991.61	9,092.85
Reappraisal Update	390,700.66	191,382.73	582,083.39
Sub-Total	<u>724,939.65</u>	<u>514,222.34</u>	<u>1,239,161.99</u>
Remittances	14,927,574.45	7,312,204.74	22,239,779.19
Sub-Total	<u>15,652,514.10</u>	<u>7,826,427.08</u>	<u>23,478,941.18</u>
Amounts Due	3,844.56	1,752.38	5,596.94
Total	<u>\$ 15,656,358.66</u>	<u>\$ 7,828,179.46</u>	<u>\$ 23,484,538.12</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: June 21, 2018 through June 17, 2019

	County-Wide	Special County-Wide	School District #2	Special School District #2	Hoover School District #13
Millage Rates	11 Mills	5 Mills	6 Mills	8 Mills	6 Mills
Net Valuations	3,250,405,100	3,250,405,100	1,775,708,085	1,775,708,086	625,883,917
Net Taxes Collected	\$ 35,754,456.10	\$ 16,252,025.50	\$ 10,654,248.51	\$ 14,205,664.69	\$ 3,755,303.50
Other Additions	16,109.84	7,322.63	6,790.09	9,053.45	6.18
Amount for Disbursements	35,770,565.94	16,259,348.13	10,661,038.60	14,214,718.14	3,755,309.68
<u>Disbursements</u>					
Commissions on Assessments	715,089.12	325,040.51	213,084.97	284,113.29	75,106.07
Commissions on Collections	715,089.12	325,040.51	213,084.97	284,113.29	75,106.07
Salary - Property Tax Commissioner	31,345.40	14,247.91	9,342.16	12,456.22	3,290.74
Salary - Supernumerary Official	13,677.75	6,216.69	4,064.07	5,418.76	1,447.06
Reappraisal Update	875,720.28	398,054.67	260,104.53	346,806.03	92,499.36
Sub-Total	2,350,921.67	1,068,600.29	699,680.70	932,907.59	247,449.30
Remittances	33,411,622.96	15,187,099.69	9,959,000.49	13,278,667.33	3,506,985.32
Sub-Total	35,762,544.63	16,255,699.98	10,658,681.19	14,211,574.92	3,754,434.62
Amounts Due	11,627.91	5,269.19	2,357.41	3,143.22	875.06
Sub-Total	35,774,172.54	16,260,969.17	10,661,038.60	14,214,718.14	3,755,309.68
Amounts Overpaid	(3,606.60)	(1,621.04)			
Total	\$ 35,770,565.94	\$ 16,259,348.13	\$ 10,661,038.60	\$ 14,214,718.14	\$ 3,755,309.68

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: June 21, 2018 through June 17, 2019

	Leeds School District #12	Leeds School District #12	Alabaster School District	Pelham School District	Total County School Taxes
Millage Rates	6 Mills	8 Mills	14 Mills	14 Mills	
Net Valuations	803,540	803,541	355,029,736	421,825,024	
Net Taxes Collected	\$ 4,821.24	\$ 6,428.33	\$ 4,970,416.31	\$ 5,905,550.33	\$ 91,508,914.51
Other Additions			3,133.62	1,511.83	43,927.64
Amount for Disbursements	4,821.24	6,428.33	4,973,549.93	5,907,062.16	91,552,842.15
<u>Disbursements</u>					
Commissions on Assessments	96.42	128.57	99,408.33	118,111.01	1,830,178.29
Commissions on Collections	96.42	128.57	99,408.33	118,111.01	1,830,178.29
Salary - Property Tax Commissioner	4.22	5.63	4,358.27	5,176.30	80,226.85
Salary - Supernumerary Official	2.20	2.94	1,898.62	2,268.08	34,996.17
Reappraisal Update	126.88	169.18	121,558.91	145,226.87	2,240,266.71
Sub-Total	326.14	434.89	326,632.46	388,893.27	6,015,846.31
Remittances	4,495.10	5,993.44	4,645,810.09	5,516,815.91	85,516,490.33
Sub-Total	4,821.24	6,428.33	4,972,442.55	5,905,709.18	91,532,336.64
Amounts Due			1,107.38	1,352.98	25,733.15
Sub-Total	4,821.24	6,428.33	4,973,549.93	5,907,062.16	91,558,069.79
Amounts Overpaid					(5,227.64)
Total	\$ 4,821.24	\$ 6,428.33	\$ 4,973,549.93	\$ 5,907,062.16	\$ 91,552,842.15

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: June 21, 2018 through June 17, 2019

	County-Wide School 11 Mill						
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	Total County-Wide School Tax
Allocation Determined By State							
Superintendent of Education	61.82016%	10.88968%	0.06350%	0.04326%	18.06173%	9.12167%	100.00%
	61.51620%	10.89425%	0.08447%	0.04297%	17.89346%	9.56865%	100.00%
June - September	\$ 88,211.16	\$ 15,538.48	\$ 90.61	\$ 61.73	\$ 25,772.28	\$ 13,015.71	\$ 142,689.96
October - May	21,916,915.44	3,881,389.88	30,094.87	15,309.30	6,375,059.74	3,409,106.75	35,627,875.98
County-Wide Taxes for Disbursement	22,005,126.60	3,896,928.36	30,185.48	15,371.03	6,400,832.02	3,422,122.46	35,770,565.94
Disbursements							
Commissions on Assessments	439,904.32	77,903.47	603.44	307.28	127,958.99	68,411.61	715,089.12
Commissions on Collections	439,904.32	77,903.47	603.44	307.28	127,958.99	68,411.61	715,089.12
Salary - Property Tax Commissioner	19,282.50	3,414.85	26.48	13.47	5,608.78	2,999.33	31,345.40
Salary - Supernumerary	8,414.03	1,490.09	11.55	5.88	2,447.42	1,308.78	13,677.75
Reappraisal Update	538,709.84	95,403.16	739.72	376.30	156,696.66	83,794.61	875,720.28
Sub-Total	1,446,215.01	256,115.04	1,984.63	1,010.21	420,670.84	224,925.95	2,350,921.67
Remittances	20,551,125.89	3,639,984.25	28,392.71	14,360.82	5,977,148.04	3,200,611.25	33,411,622.96
Sub-Total	21,997,340.90	3,896,099.29	30,377.34	15,371.03	6,397,818.88	3,425,537.20	35,762,544.63
Amounts Due	7,785.70	829.07			3,013.14		11,627.91
Sub-Total	22,005,126.60	3,896,928.36	30,377.34	15,371.03	6,400,832.02	3,425,537.20	35,774,172.54
Amounts Overpaid			(191.86)			(3,414.74)	(3,606.60)
Total	\$ 22,005,126.60	\$ 3,896,928.36	\$ 30,185.48	\$ 15,371.03	\$ 6,400,832.02	\$ 3,422,122.46	\$ 35,770,565.94

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: June 21, 2018 through June 17, 2019

	Special County-Wide School 5 Mill						
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	Total Special County-Wide School Tax
Allocation Determined By State							
Superintendent of Education	61.82016%	10.88968%	0.06350%	0.04326%	18.06173%	9.12167%	100.00%
	61.51620%	10.89425%	0.08447%	0.04297%	17.89346%	9.56865%	100.00%
June - September	\$ 37,583.12	\$ 6,620.30	\$ 38.60	\$ 26.30	\$ 10,980.50	\$ 5,545.45	\$ 60,794.27
October - May	9,964,734.78	1,764,710.95	13,682.93	6,960.53	2,898,481.74	1,549,982.93	16,198,553.86
County-Wide Taxes for Disbursement	10,002,317.90	1,771,331.25	13,721.53	6,986.83	2,909,462.24	1,555,528.38	16,259,348.13
Disbursements							
Commissions on Assessments	199,956.27	35,410.67	274.30	139.68	58,163.04	31,096.55	325,040.51
Commissions on Collections	199,956.27	35,410.67	274.30	139.68	58,163.04	31,096.55	325,040.51
Salary - Property Tax Commissioner	8,764.77	1,552.20	12.04	6.12	2,549.44	1,363.33	14,247.91
Salary - Supernumerary	3,824.27	677.26	5.25	2.68	1,112.38	594.85	6,216.69
Reappraisal Update	244,868.11	43,365.07	336.24	171.04	71,225.75	38,088.46	398,054.67
Sub-Total	657,369.69	116,415.87	902.13	459.20	191,213.66	102,239.74	1,068,600.29
Remittances	9,341,419.20	1,654,538.30	12,905.78	6,527.63	2,716,885.48	1,454,823.30	15,187,099.69
Sub-Total	9,998,788.89	1,770,954.17	13,807.91	6,986.83	2,908,099.14	1,557,063.04	16,255,699.98
Amounts Due	3,529.01	377.08			1,363.10		5,269.19
Sub-Total	10,002,317.90	1,771,331.25	13,807.91	6,986.83	2,909,462.24	1,557,063.04	16,260,969.17
Amounts Overpaid			(86.38)			(1,534.66)	(1,621.04)
Total	\$ 10,002,317.90	\$ 1,771,331.25	\$ 13,721.53	\$ 6,986.83	\$ 2,909,462.24	\$ 1,555,528.38	\$ 16,259,348.13

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: June 21, 2018 through June 17, 2019***

	Alabaster	Calera	Columbiana	Harpersville	Helena	Montevallo	Pelham
Millage Rates	10 Mills	10 Mills	10 Mills	5 Mills	5 Mills	7 Mills	14 Mills
Net Valuations	343,748,112	200,902,219	33,870,283	18,916,958	167,470,410	47,779,096	422,048,451
Net Taxes Collected	\$ 3,437,481.12	\$ 2,009,022.19	\$ 338,702.83	\$ 94,584.79	\$ 837,352.05	\$ 334,453.67	\$ 5,908,678.32
<u>Disbursements</u>							
Commissions on Assessments	15,681.29	9,164.87	1,545.11	431.48	3,819.88	1,525.73	26,954.53
Commissions on Collections	15,681.29	9,164.87	1,545.11	431.48	3,819.88	1,525.73	26,954.53
Salary - Property Tax Commissioner	3,012.23	1,760.49	296.80	82.88	733.76	293.08	5,177.72
Reappraisal Update	86,736.65	50,463.29	8,644.06	2,351.78	20,790.78	8,669.08	150,076.39
Sub-Total	121,111.46	70,553.52	12,031.08	3,297.62	29,164.30	12,013.62	209,163.17
Remittances	3,316,369.66	1,938,468.67	326,671.75	91,287.17	808,187.75	322,440.05	5,699,515.15
Total	\$ 3,437,481.12	\$ 2,009,022.19	\$ 338,702.83	\$ 94,584.79	\$ 837,352.05	\$ 334,453.67	\$ 5,908,678.32

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: June 21, 2018 through June 17, 2019***

	Vincent	Wilsonville	Wilton	Leeds	Hoover	Birmingham	Vestavia	Total Municipal
Millage Rates	5 Mills	5 Mills	5 Mills	9.2 Mills	30.5 Mills	36.2 Mills	49.3 Mills	
Net Valuations	15,357,470	15,586,130	2,604,410	803,529	626,991,517	70,618,784	566,071	
Net Taxes Collected	\$ 76,787.35	\$ 77,930.65	\$ 13,022.05	\$ 7,392.47	\$ 19,123,241.26	\$ 2,556,399.97	\$ 27,907.28	\$34,842,956.00
<u>Disbursements</u>								
Commissions on Assessments	350.29	355.51	59.41	33.72	87,237.45	11,661.92	127.31	158,948.50
Commissions on Collections	350.29	355.51	59.41	33.72	87,237.45	11,661.92	127.31	158,948.50
Salary - Property Tax Commissioner	67.29	68.29	11.41	6.48	16,757.51	2,240.15	24.45	30,532.54
Reappraisal Update	2,076.58	2,043.22	337.76	200.15	486,398.28	65,795.76	354.44	884,938.22
Sub-Total	2,844.45	2,822.53	467.99	274.07	677,630.69	91,359.75	633.51	1,233,367.76
Remittances	73,942.90	75,108.12	12,554.06	7,118.40	18,445,610.57	2,465,040.22	27,273.77	33,609,588.24
Total	\$ 76,787.35	\$ 77,930.65	\$ 13,022.05	\$ 7,392.47	\$ 19,123,241.26	\$ 2,556,399.97	\$ 27,907.28	\$34,842,956.00

Distribution of Fees and Other Collections

Regular Assessments: October 1, 2017 through September 30, 2018

Regular Collections: June 21, 2018 through June 17, 2019

Other Collections: June 1, 2018 through May 31, 2019

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 5,211,622.06	\$	\$	\$	\$ 5,211,622.06
Commissions on Forestry Tax		941.92				941.92
Provision for Salary - Property Tax Commissioner		147,721.38				147,721.38
Provision for Supernumerary Officials		51,314.10				51,314.10
Provision for Reappraisal Maintenance		4,169,831.00				4,169,831.00
Sub-Total Deductions from Ad Valorem Taxes		9,581,430.46				9,581,430.46
<u>Other Fees and Collections</u>						
Interest Earned on Bank Accounts		15,702.68			1,743.83	17,446.51
Fees on Assessments		10,710.00				10,710.00
Fees on Collections		75,670.00				75,670.00
Citations and Probate Fees		2,362.50				2,362.50
Mail Fee		2,374.46				2,374.46
Advertising	1,159.50	1,236.00				2,395.50
Tax Sale Fee		657.50				657.50
Redemption Fee		285.00				285.00
Lien Interest		6.24				6.24
Lien Auction Fee		5,000.00				5,000.00
Lien Certificate Fee		1,250.00				1,250.00
Tax Lien Redemption Fee		920.00				920.00
Tax Lien Fees		5,080.00				5,080.00
Returned Check Fees		900.00				900.00
Map Sales and Copy Fees		582.20				582.20
Alabama Firefighter's Annuity Fund					208.00	208.00
Association of Rescue Squads					232.00	232.00
Sewer Water Fees		2,156.83		213,797.95		215,954.78
Land Redemptions from Individuals					490,428.03	490,428.03
Manufactured Home Registrations	13,452.89	29,725.75	13,452.89	5,051.97	1,968.00	63,651.50
Amount for Disbursements	14,612.39	9,736,049.62	13,452.89	218,849.92	494,579.86	10,477,544.68
<u>Disbursements</u>						
Remittances	14,612.39	9,750,879.50	13,452.89	218,849.92	492,836.03	10,490,630.73
Amounts Due		15,702.68			1,743.83	17,446.51
Sub-Total	14,612.39	9,766,582.18	13,452.89	218,849.92	494,579.86	10,508,077.24
Amounts Overpaid		(30,532.56)				(30,532.56)
Total	\$ 14,612.39	\$ 9,736,049.62	\$ 13,452.89	\$ 218,849.92	\$ 494,579.86	\$ 10,477,544.68

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 28, 2017 through June 20, 2018**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Net Amounts Due and Overpaid
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 18,016,952.24	\$	\$ (1,075,111.09)	\$ 16,941,841.15	\$ 16,937,529.70	\$ 4,311.45
<u>Shelby County</u>						
Ad Valorem Taxes	22,537,931.53	14,648.91	(1,217,571.91)	21,335,008.53	21,329,486.13	5,522.40
<u>Shelby County Schools</u>						
Ad Valorem Taxes	87,950,427.97	58,629.54	(5,895,364.43)	82,113,693.08	82,093,519.69	20,173.39
<u>Municipal</u>						
Ad Valorem Taxes	33,625,804.68		(1,220,696.89)	32,405,107.79	32,405,107.79	
Sub-Total Ad Valorem	162,131,116.42	73,278.45	(9,408,744.32)	152,795,650.55	152,765,643.31	30,007.24
<u>Other</u>						
Acreage Assessments	23,607.59		(944.30)	22,663.29	22,663.29	
Totals	\$162,154,724.01	\$ 73,278.45	\$ (9,409,688.62)	\$152,818,313.84	\$152,788,306.60	\$ 30,007.24

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 28, 2017 through June 20, 2018**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	2,761,092,664	2,761,084,350	2,784,378,743	
Net Taxes Collected/Amounts for Disbursements	\$ 6,902,731.66	\$ 2,761,084.35	\$ 8,353,136.23	\$ 18,016,952.24
<u>Disbursements</u>				
Commissions on Assessments	69,742.32	55,221.69	167,062.72	292,026.73
Commissions on Collections	69,742.32	55,221.69	167,062.72	292,026.73
Salary - Property Tax Commissioner	6,226.39	2,490.54	7,550.33	16,267.26
Salary - Supernumerary Official	2,914.93	1,142.48	3,464.82	7,522.23
Reappraisal Update	181,114.06	70,981.16	215,172.92	467,268.14
Sub-Total	329,740.02	185,057.56	560,313.51	1,075,111.09
Remittances	6,571,243.60	2,575,391.82	7,790,894.28	16,937,529.70
Sub-Total	6,900,983.62	2,760,449.38	8,351,207.79	18,012,640.79
Amounts Due	1,748.04	634.97	1,928.44	4,311.45
Total	\$ 6,902,731.66	\$ 2,761,084.35	\$ 8,353,136.23	\$ 18,016,952.24

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 28, 2017 through June 20, 2018**

	General	Road and Bridge	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	
Net Valuations	3,005,057,476	3,005,057,660	
Net Taxes Collected	\$ 15,025,287.38	\$ 7,512,644.15	\$ 22,537,931.53
Other Additions	9,765.93	4,882.98	14,648.91
Amounts for Disbursement	<u>15,035,053.31</u>	<u>7,517,527.13</u>	<u>22,552,580.44</u>
<u>Disbursements</u>			
Commissions on Assessments	150,967.87	150,252.88	301,220.75
Commissions on Collections	150,967.87	150,252.88	301,220.75
Salary - Property Tax Commissioner	13,523.32	6,761.66	20,284.98
Salary - Supernumerary Official	6,331.71	3,101.79	9,433.50
Reappraisal Update	392,932.32	192,479.61	585,411.93
Sub-Total	<u>714,723.09</u>	<u>502,848.82</u>	<u>1,217,571.91</u>
Remittances	14,316,531.78	7,012,954.35	21,329,486.13
Sub-Total	<u>15,031,254.87</u>	<u>7,515,803.17</u>	<u>22,547,058.04</u>
Amounts Due	3,798.44	1,723.96	5,522.40
Total	<u>\$ 15,035,053.31</u>	<u>\$ 7,517,527.13</u>	<u>\$ 22,552,580.44</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 28, 2017 through June 20, 2018

	County-Wide	Special County-Wide	School District #2	Special School District #2	Hoover School District #13
Millage Rates	11 Mills	5 Mills	6 Mills	8 Mills	6 Mills
Net Valuations	3,125,354,470	3,125,354,464	1,701,992,171	1,701,992,171	605,139,490
Net Taxes Collected	\$ 34,378,899.17	\$ 15,626,772.32	\$ 10,211,953.02	\$ 13,615,937.37	\$ 3,630,836.94
Other Additions	21,744.77	9,884.46	10,526.48	14,035.31	37.78
Amount for Disbursements	34,400,643.94	15,636,656.78	10,222,479.50	13,629,972.68	3,630,874.72
<u>Disbursements</u>					
Commissions on Assessments	687,577.98	312,535.45	204,239.06	272,318.75	72,616.74
Commissions on Collections	687,577.98	312,535.45	204,239.06	272,318.75	72,616.74
Salary - Property Tax Commissioner	31,028.96	14,104.08	9,241.16	12,321.55	3,257.24
Salary - Supernumerary Official	14,226.32	6,466.51	4,237.41	5,649.88	1,494.84
Reappraisal Update	883,217.07	401,463.83	263,069.10	350,758.81	92,813.77
Sub-Total	2,303,628.31	1,047,105.32	685,025.79	913,367.74	242,799.33
Remittances	32,089,147.20	14,585,974.94	9,535,102.52	12,713,470.03	3,387,243.18
Sub-Total	34,392,775.51	15,633,080.26	10,220,128.31	13,626,837.77	3,630,042.51
Amounts Due	7,868.43	3,576.52	2,351.19	3,134.91	832.21
Total	\$ 34,400,643.94	\$ 15,636,656.78	\$ 10,222,479.50	\$ 13,629,972.68	\$ 3,630,874.72

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 28, 2017 through June 20, 2018

	Birmingham School District #14	Leeds School District #12	Leeds School District #12	Alabaster School District	Pelham School District	Total County School Taxes
Millage Rates	6 Mills	6 Mills	8 Mills	14 Mills	14 Mills	
Net Valuations	1,817	832,654	832,654	340,942,224	407,226,425	
Net Taxes Collected	\$ 10.90	\$ 4,995.93	\$ 6,661.23	\$ 4,773,191.14	\$ 5,701,169.95	\$ 87,950,427.97
Other Additions		3.49	4.66	2,330.78	61.81	58,629.54
Amount for Disbursements	10.90	4,999.42	6,665.89	4,775,521.92	5,701,231.76	88,009,057.51
Disbursements						
Commissions on Assessments	0.19	99.92	133.22	95,463.82	114,023.40	1,759,008.53
Commissions on Collections	0.19	99.92	133.22	95,463.82	114,023.40	1,759,008.53
Salary - Property Tax Commissioner		4.65	6.20	4,354.03	5,139.07	79,456.94
Salary - Supernumerary Official		2.29	3.05	1,991.34	2,359.71	36,431.35
Reappraisal Update		133.15	177.54	123,475.98	146,349.83	2,261,459.08
Sub-Total	0.38	339.93	453.23	320,748.99	381,895.41	5,895,364.43
Remittances	10.52	4,659.49	6,212.66	4,453,679.22	5,318,019.93	82,093,519.69
Sub-Total	10.90	4,999.42	6,665.89	4,774,428.21	5,699,915.34	87,988,884.12
Amounts Due				1,093.71	1,316.42	20,173.39
Total	\$ 10.90	\$ 4,999.42	\$ 6,665.89	\$ 4,775,521.92	\$ 5,701,231.76	\$ 88,009,057.51

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 28, 2017 through June 20, 2018

	County-Wide School 11 Mill						Total
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	County-Wide School Tax
Allocation Determined By State							
Superintendent of Education	61.63532%	10.94219%			18.28696%	9.13553%	100.00%
	61.82016%	10.88968%	0.06350%	0.04326%	18.06173%	9.12167%	100.00%
June - September	\$ 48,064.98	\$ 8,533.03	\$	\$	\$ 14,260.69	\$ 7,124.15	\$ 77,982.85
October - May	21,218,324.00	3,737,627.96	21,794.89	14,847.98	6,199,266.37	3,130,799.88	34,322,661.09
County-Wide Taxes for Disbursement	21,266,388.98	3,746,160.99	21,794.89	14,847.98	6,213,527.06	3,137,924.03	34,400,643.94
Disbursements							
Commissions on Assessments	425,058.92	74,875.86	435.62	296.77	124,191.99	62,718.82	687,577.98
Commissions on Collections	425,058.92	74,875.86	435.62	296.77	124,191.99	62,718.82	687,577.98
Salary - Property Tax Commissioner	19,182.15	3,378.95	19.70	13.42	5,604.37	2,830.36	31,028.96
Salary - Supernumerary	8,794.73	1,549.20	9.03	6.15	2,569.52	1,297.68	14,226.32
Reappraisal Update	546,006.21	96,179.51	560.84	382.08	159,524.28	80,564.15	883,217.07
Sub-Total	1,424,100.93	250,859.38	1,460.81	995.19	416,082.15	210,129.84	2,303,628.31
Remittances	19,837,416.53	3,494,444.13	20,334.08	13,852.79	5,796,024.00	2,927,075.67	32,089,147.20
Sub-Total	21,261,517.46	3,745,303.51	21,794.89	14,847.98	6,212,106.15	3,137,205.51	34,392,775.51
Amounts Due	4,871.52	857.48			1,420.91	718.52	7,868.43
Total	\$ 21,266,388.98	\$ 3,746,160.99	\$ 21,794.89	\$ 14,847.98	\$ 6,213,527.06	\$ 3,137,924.03	\$34,400,643.94

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 28, 2017 through June 20, 2018

	Special County-Wide School 5 Mill						
	Shelby County Board of Education	Hoover City Board of Education	Birmingham City Board of Education	Leeds City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	Total Special County-Wide School Tax
Allocation Determined By State							
Superintendent of Education	61.63532%	10.94219%			18.28696%	9.13553%	100.00%
	61.82016%	10.88968%	0.06350%	0.04326%	18.06173%	9.12167%	100.00%
June - September	\$ 21,809.40	\$ 3,871.85	\$	\$	\$ 6,470.76	\$ 3,232.57	\$ 35,384.58
October - May	9,644,731.44	1,698,928.62	9,906.81	6,749.11	2,817,859.66	1,423,096.57	15,601,272.20
County-Wide Taxes for Disbursement	9,666,540.84	1,702,800.47	9,906.81	6,749.11	2,824,330.42	1,426,329.14	15,636,656.78
Disbursements							
Commissions on Assessments	193,208.60	34,034.48	198.01	134.90	56,450.91	28,508.55	312,535.45
Commissions on Collections	193,208.60	34,034.48	198.01	134.90	56,450.91	28,508.55	312,535.45
Salary - Property Tax Commissioner	8,719.16	1,535.89	8.96	6.10	2,547.44	1,286.53	14,104.08
Salary - Supernumerary	3,997.61	704.18	4.11	2.80	1,167.96	589.85	6,466.51
Reappraisal Update	248,185.58	43,718.13	254.93	173.67	72,511.31	36,620.21	401,463.83
Sub-Total	647,319.55	114,027.16	664.02	452.37	189,128.54	95,513.69	1,047,105.32
Remittances	9,017,006.40	1,588,383.70	9,242.79	6,296.74	2,634,556.36	1,330,488.95	14,585,974.94
Sub-Total	9,664,325.95	1,702,410.86	9,906.81	6,749.11	2,823,684.90	1,426,002.64	15,633,080.26
Amounts Due	2,214.89	389.61			645.52	326.51	3,576.52
Total	\$ 9,666,540.84	\$ 1,702,800.47	\$ 9,906.81	\$ 6,749.11	\$ 2,824,330.42	\$ 1,426,329.14	\$ 15,636,656.78

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 20, 2018***

	Alabaster	Calera	Columbiana	Harpersville	Helena	Montevallo	Pelham
Millage Rates	10 Mills	10 Mills	10 Mills	5 Mills	5 Mills	7 Mills	14 Mills
Net Valuations	329,663,208	191,797,583	32,783,080	17,793,968	158,128,294	47,081,186	407,460,054
Net Taxes Collected	\$ 3,296,632.08	\$ 1,917,975.83	\$ 327,830.80	\$ 88,969.84	\$ 790,641.47	\$ 329,568.30	\$ 5,704,440.76
<u>Disbursements</u>							
Commissions on Assessments	15,001.16	8,738.33	1,493.70	403.70	3,608.27	1,502.00	25,953.59
Commissions on Collections	15,001.16	8,738.33	1,493.70	403.70	3,608.27	1,502.00	25,953.59
Salary - Revenue Commissioner	2,964.00	1,703.10	290.90	82.31	689.88	291.68	5,137.23
Reappraisal Update	87,212.86	50,164.61	8,565.10	2,422.58	20,329.51	8,586.09	151,207.59
Sub-Total	120,179.18	69,344.37	11,843.40	3,312.29	28,235.93	11,881.77	208,252.00
Remittances	3,176,452.90	1,848,631.46	315,987.40	85,657.55	762,405.54	317,686.53	5,496,188.76
Total	\$ 3,296,632.08	\$ 1,917,975.83	\$ 327,830.80	\$ 88,969.84	\$ 790,641.47	\$ 329,568.30	\$ 5,704,440.76

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 20, 2018***

	Vincent	Wilsonville	Wilton	Leeds	Hoover	Birmingham	Vestavia	Total Municipal
Millage Rates	5 Mills	5 Mills	5 Mills	9.2 Mills	30.5 Mills	36.2 Mills	49.3 Mills	
Net Valuations	15,413,878	15,565,960	2,555,690	832,192	606,037,254	68,968,668	276,060	
Net Taxes Collected	\$ 77,069.39	\$ 77,829.80	\$ 12,778.45	\$ 7,656.17	\$ 18,484,136.24	\$ 2,496,665.79	\$ 13,609.76	\$33,625,804.68
<u>Disbursements</u>								
Commissions on Assessments	347.97	352.90	57.89	34.72	84,130.83	11,422.95	59.64	153,107.65
Commissions on Collections	347.97	352.90	57.89	34.72	84,130.83	11,422.95	59.64	153,107.65
Salary - Revenue Commissioner	74.75	72.49	12.01	7.13	16,579.70	2,120.75	16.81	30,042.74
Reappraisal Update	2,200.05	2,132.88	352.68	209.93	488,164.47	62,386.67	503.83	884,438.85
Sub-Total	2,970.74	2,911.17	480.47	286.50	673,005.83	87,353.32	639.92	1,220,696.89
Remittances	74,098.65	74,918.63	12,297.98	7,369.67	17,811,130.41	2,409,312.47	12,969.84	32,405,107.79
Total	\$ 77,069.39	\$ 77,829.80	\$ 12,778.45	\$ 7,656.17	\$ 18,484,136.24	\$ 2,496,665.79	\$ 13,609.76	\$33,625,804.68

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 20, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 5,010,727.32	\$	\$	\$	\$ 5,010,727.32
Commissions on Forestry Tax		944.30				944.30
Provision for Salary - Property Tax Commissioner		146,051.92				146,051.92
Provision for Supernumerary Officials		53,387.08				53,387.08
Provision for Reappraisal Maintenance		4,198,578.00				4,198,578.00
Sub-Total Deductions from Ad Valorem Taxes		9,409,688.62				9,409,688.62
<u>Other Fees and Collections</u>						
Interest Earned on Bank Accounts		3,769.53			418.70	4,188.23
Fees on Assessments		11,085.00				11,085.00
Fees on Collections		59,860.46				59,860.46
Citations and Probate Fees		1,960.00				1,960.00
Mail Fee		582.98				582.98
Advertising	1,035.00	26,005.00				27,040.00
Tax Sale Fee		555.00				555.00
Redemption Fee		342.50				342.50
Excess Land Sales		3,119,000.00				3,119,000.00
Returned Check Fees		780.00				780.00
Map Sales and Copy Fees		1,691.50				1,691.50
Alabama Firefighter's Annuity Fund					205.00	205.00
Association of Rescue Squads					242.00	242.00
Sewer Water Fees		215.26		21,303.15		21,518.41
Land Redemptions from Individuals					987,181.62	987,181.62
Manufactured Home Registrations	13,852.34	30,898.85	13,852.34	4,745.72	1,985.00	65,334.25
Amount for Disbursements	14,887.34	12,666,434.70	13,852.34	26,048.87	990,032.32	13,711,255.57
<u>Disbursements</u>						
Remittances	14,887.34	12,692,708.29	13,852.34	26,048.87	989,613.62	13,737,110.46
Amounts Due		3,769.53			418.70	4,188.23
Sub-Total	14,887.34	12,696,477.82	13,852.34	26,048.87	990,032.32	13,741,298.69
Amounts Overpaid		(30,043.12)				(30,043.12)
Total	\$ 14,887.34	\$ 12,666,434.70	\$ 13,852.34	\$ 26,048.87	\$ 990,032.32	\$ 13,711,255.57

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 18, 2016 through June 27, 2017

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Net Amounts Due and Overpaid
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 17,494,448.59	\$	\$ (1,053,109.28)	\$ 16,441,339.31	\$ 16,437,108.10	\$ 4,231.21
<u>Shelby County</u>						
Ad Valorem Taxes	21,786,597.91	28,664.97	(1,188,218.65)	20,627,044.23	20,621,633.95	5,410.28
<u>Shelby County Schools</u>						
Ad Valorem Taxes	85,336,134.09	114,972.06	(5,765,294.26)	79,685,811.89	79,665,884.27	19,927.62
<u>Municipal</u>						
Ad Valorem Taxes	32,309,110.45		(1,197,797.97)	31,111,312.48	31,111,312.48	
Sub-Total Ad Valorem	156,926,291.04	143,637.03	(9,204,420.16)	147,865,507.91	147,835,938.80	29,569.11
<u>Other</u>						
Acreage Assessments	23,672.40		(946.90)	22,725.50	22,725.50	
Totals	\$156,949,963.44	\$ 143,637.03	\$ (9,205,367.06)	\$147,888,233.41	\$147,858,664.30	\$ 29,569.11

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 18, 2016 through June 27, 2017**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	2,678,441,472	2,678,428,060	2,706,638,950	
Net Taxes Collected/Amounts for Disbursements	\$ 6,696,103.68	\$ 2,678,428.06	\$ 8,119,916.85	\$ 17,494,448.59
<u>Disbursements</u>				
Commissions on Assessments	67,676.04	53,568.56	162,398.34	283,642.94
Commissions on Collections	67,676.04	53,568.56	162,398.34	283,642.94
Salary - Property Tax Commissioner	6,130.44	2,452.17	7,452.61	16,035.22
Salary - Supernumerary Official	2,801.74	1,098.12	3,340.54	7,240.40
Reappraisal Update	179,069.27	70,181.46	213,297.05	462,547.78
Sub-Total	323,353.53	180,868.87	548,886.88	1,053,109.28
Remittances	6,371,038.06	2,496,937.70	7,569,132.34	16,437,108.10
Sub-Total	6,694,391.59	2,677,806.57	8,118,019.22	17,490,217.38
Amounts Due	1,712.09	621.49	1,897.63	4,231.21
Total	\$ 6,696,103.68	\$ 2,678,428.06	\$ 8,119,916.85	\$ 17,494,448.59

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 18, 2016 through June 27, 2017**

	General	Road and Bridge	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	
Net Valuations	2,904,879,602	2,904,879,960	
Net Taxes Collected	\$ 14,524,398.01	\$ 7,262,199.90	\$ 21,786,597.91
Other Additions	19,110.00	9,554.97	28,664.97
Amounts for Disbursement	<u>14,543,508.01</u>	<u>7,271,754.87</u>	<u>21,815,262.88</u>
Disbursements			
Commissions on Assessments	145,958.98	145,244.00	291,202.98
Commissions on Collections	145,958.98	145,244.00	291,202.98
Salary - Property Tax Commissioner	13,249.52	6,624.76	19,874.28
Salary - Supernumerary Official	6,060.18	2,971.08	9,031.26
Reappraisal Update	387,224.55	189,682.60	576,907.15
Sub-Total	<u>698,452.21</u>	<u>489,766.44</u>	<u>1,188,218.65</u>
Remittances	13,841,339.74	6,780,294.21	20,621,633.95
Sub-Total	<u>14,539,791.95</u>	<u>7,270,060.65</u>	<u>21,809,852.60</u>
Amounts Due	3,716.06	1,694.22	5,410.28
Total	<u>\$ 14,543,508.01</u>	<u>\$ 7,271,754.87</u>	<u>\$ 21,815,262.88</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 18, 2016 through June 27, 2017

	County-Wide	Special County-Wide	School District #2	Special School District #2	Hoover School District #13
Millage Rates	11.0 Mills	5.0 Mills	6 Mills	8 Mills	6 Mills
Net Valuations	3,029,782,137	3,029,782,134	1,654,254,162	1,654,254,161	583,827,605
Net Taxes Collected	\$ 33,327,603.51	\$ 15,148,910.67	\$ 9,925,524.97	\$ 13,234,033.29	\$ 3,502,965.63
Other Additions	42,156.41	19,162.01	12,778.82	17,038.42	
Amount for Disbursements	33,369,759.92	15,168,072.68	9,938,303.79	13,251,071.71	3,502,965.63
<u>Disbursements</u>					
Commissions on Assessments	666,552.07	302,978.21	198,510.50	264,680.67	70,059.31
Commissions on Collections	666,552.07	302,978.21	198,510.50	264,680.67	70,059.31
Salary - Property Tax Commissioner	30,518.90	13,872.23	9,068.30	12,091.07	3,195.63
Salary - Supernumerary Official	13,677.43	6,217.02	4,064.07	5,418.76	1,452.19
Reappraisal Update	873,881.74	397,218.97	259,593.55	346,124.73	92,668.21
Sub-Total	2,251,182.21	1,023,264.64	669,746.92	892,995.90	237,434.65
Remittances	31,110,820.23	14,141,282.05	9,266,250.11	12,355,000.13	3,264,661.88
Sub-Total	33,362,002.44	15,164,546.69	9,935,997.03	13,247,996.03	3,502,096.53
Amounts Due	7,757.48	3,525.99	2,306.76	3,075.68	869.10
Total	\$ 33,369,759.92	\$ 15,168,072.68	\$ 9,938,303.79	\$ 13,251,071.71	\$ 3,502,965.63

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 18, 2016 through June 27, 2017

	Leeds School District #12	Leeds School District #12	Alabaster School District	Pelham School District	Total County School Taxes
Millage Rates	6 Mills	8 Mills	14 Mills	14.0 Mills	
Net Valuations	833,925	833,925	333,001,666	394,528,410	
Net Taxes Collected	\$ 5,003.55	\$ 6,671.40	\$ 4,662,023.33	\$ 5,523,397.74	\$ 85,336,134.09
Other Additions			20,472.86	3,363.54	114,972.06
Amount for Disbursements	5,003.55	6,671.40	4,682,496.19	5,526,761.28	85,451,106.15
Disbursements					
Commissions on Assessments	100.07	133.43	93,240.47	110,467.95	1,706,722.68
Commissions on Collections	100.07	133.43	93,240.47	110,467.95	1,706,722.68
Salary - Property Tax Commissioner	4.59	6.12	4,289.25	5,096.01	78,142.10
Salary - Supernumerary Official	2.20	2.93	1,924.26	2,283.47	35,042.33
Reappraisal Update	130.92	174.56	122,920.02	145,951.77	2,238,664.47
Sub-Total	337.85	450.47	315,614.47	374,267.15	5,765,294.26
Remittances	4,665.70	6,220.93	4,365,784.70	5,151,198.54	79,665,884.27
Sub-Total	5,003.55	6,671.40	4,681,399.17	5,525,465.69	85,431,178.53
Amounts Due			1,097.02	1,295.59	19,927.62
Total	\$ 5,003.55	\$ 6,671.40	\$ 4,682,496.19	\$ 5,526,761.28	\$ 85,451,106.15

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 18, 2016 through June 27, 2017

	County-Wide School 11 Mill				Total
	Shelby County Board of Education	Hoover City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	County-Wide School Tax
Allocation Determined By State					
Superintendent of Education	61.08792%	11.05930%	18.26138%	9.59140%	100.00%
	61.63532%	10.94219%	18.28696%	9.13553%	100.00%
May - September	\$ 106,775.52	\$ 19,330.54	\$ 31,919.05	\$ 16,764.80	\$ 174,789.91
October - May	20,459,825.99	3,632,256.69	6,070,350.89	3,032,536.44	33,194,970.01
County-Wide Taxes for Disbursement	20,566,601.51	3,651,587.23	6,102,269.94	3,049,301.24	33,369,759.92
<u>Disbursements</u>					
Commissions on Assessments	410,812.36	72,939.49	121,891.22	60,909.00	666,552.07
Commissions on Collections	410,812.36	72,939.49	121,891.22	60,909.00	666,552.07
Salary - Property Tax Commissioner	18,810.42	3,339.44	5,580.98	2,788.06	30,518.90
Salary - Supernumerary	8,430.13	1,496.61	2,501.19	1,249.51	13,677.43
Reappraisal Update	538,619.81	95,621.80	159,806.40	79,833.73	873,881.74
Sub-Total	1,387,485.08	246,336.83	411,671.01	205,689.30	2,251,182.21
Remittances	19,175,140.36	3,404,212.26	5,689,236.83	2,842,230.78	31,110,820.23
Sub-Total	20,562,625.44	3,650,549.09	6,100,907.84	3,047,920.08	33,362,002.44
Amounts Due	3,976.07	1,038.14	1,362.10	1,381.17	7,757.48
Total	\$ 20,566,601.51	\$ 3,651,587.23	\$ 6,102,269.94	\$ 3,049,301.24	\$ 33,369,759.92

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: June 18, 2016 through June 27, 2017

	Special County-Wide School 5 Mill				Total Special
	Shelby County Board of Education	Hoover City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	County-Wide School Tax
Allocation Determined By State					
Superintendent of Education	61.08792%	11.05930%	18.26138%	9.59140%	100.00%
	61.63532%	10.94219%	18.28696%	9.13553%	100.00%
May - September	\$ 48,534.33	\$ 8,786.61	\$ 14,508.66	\$ 7,620.36	\$ 79,449.96
October - May	9,299,920.90	1,651,025.77	2,759,250.40	1,378,425.66	15,088,622.72
County-Wide Taxes for Disbursement	9,348,455.23	1,659,812.38	2,773,759.06	1,386,046.02	15,168,072.68
Disbursements					
Commissions on Assessments	186,732.89	33,154.31	55,405.10	27,685.91	302,978.21
Commissions on Collections	186,732.89	33,154.31	55,405.10	27,685.91	302,978.21
Salary - Property Tax Commissioner	8,550.19	1,517.93	2,536.81	1,267.30	13,872.23
Salary - Supernumerary	3,831.88	680.28	1,136.90	567.96	6,217.02
Reappraisal Update	244,827.18	43,464.45	72,639.27	36,288.06	397,218.97
Sub-Total	630,675.04	111,971.28	187,123.19	93,495.14	1,023,264.64
Remittances	8,715,973.00	1,547,369.22	2,586,016.75	1,291,923.08	14,141,282.05
Sub-Total	9,346,648.04	1,659,340.50	2,773,139.94	1,385,418.22	15,164,546.69
Amounts Due	1,807.19	471.88	619.12	627.80	3,525.99
Total	\$ 9,348,455.23	\$ 1,659,812.38	\$ 2,773,759.06	\$ 1,386,046.02	\$ 15,168,072.68

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 18, 2016 through June 27, 2017***

	Alabaster	Calera	Columbiana	Harpersville	Helena	Montevallo	Pelham
Millage Rates	10 Mills	10 Mills	10 Mills	5 Mills	5 Mills	7 Mills	14 Mills
Net Valuations	318,759,060	183,157,401	31,284,865	17,702,954	148,384,258	44,812,714	394,627,040
Net Taxes Collected	\$ 3,187,590.60	\$ 1,831,574.01	\$ 312,848.65	\$ 88,514.77	\$ 741,921.29	\$ 313,689.00	\$ 5,524,778.56
<u>Disbursements</u>							
Commissions on Assessments	14,475.52	8,330.77	1,421.10	402.89	3,382.04	1,423.26	25,071.25
Commissions on Collections	14,475.52	8,330.77	1,421.10	402.89	3,382.04	1,423.26	25,071.25
Salary - Revenue Commissioner	2,924.86	1,654.20	286.29	79.37	655.13	290.38	5,105.28
Reappraisal Update	86,494.75	48,756.27	8,450.82	2,351.63	19,405.39	8,540.19	150,946.67
Sub-Total	118,370.65	67,072.01	11,579.31	3,236.78	26,824.60	11,677.09	206,194.45
Remittances	3,069,219.95	1,764,502.00	301,269.34	85,277.99	715,096.69	302,011.91	5,318,584.11
Total	\$ 3,187,590.60	\$ 1,831,574.01	\$ 312,848.65	\$ 88,514.77	\$ 741,921.29	\$ 313,689.00	\$ 5,524,778.56

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 18, 2016 through June 27, 2017***

	Vincent	Wilsonville	Wilton	Leeds	Hoover	Birmingham	Vestavia	Total Municipal
Millage Rates	5 Mills	5 Mills	5 Mills	9.2 Mills	30.5 Mills	36.2 Mills	49.3 Mills	
Net Valuations	16,077,628	15,590,772	2,584,064	833,917	584,604,973	63,003,706	366,599	
Net Taxes Collected	\$ 80,388.14	\$ 77,953.86	\$ 12,920.32	\$ 7,672.04	\$ 17,830,451.69	\$ 2,280,734.17	\$ 18,073.35	\$32,309,110.45
<u>Disbursements</u>								
Commissions on Assessments	363.87	354.62	58.30	34.82	81,017.87	10,332.00	87.36	146,755.67
Commissions on Collections	363.87	354.62	58.30	34.82	81,017.87	10,332.00	87.36	146,755.67
Salary - Revenue Commissioner	76.15	70.30	12.60	7.08	16,268.78	2,143.35	6.02	29,579.79
Reappraisal Update	2,250.41	2,081.13	372.03	208.85	481,188.79	63,481.40	178.51	874,706.84
Sub-Total	3,054.30	2,860.67	501.23	285.57	659,493.31	86,288.75	359.25	1,197,797.97
Remittances	77,333.84	75,093.19	12,419.09	7,386.47	17,170,958.38	2,194,445.42	17,714.10	31,111,312.48
Total	\$ 80,388.14	\$ 77,953.86	\$ 12,920.32	\$ 7,672.04	\$ 17,830,451.69	\$ 2,280,734.17	\$ 18,073.35	\$32,309,110.45

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 18, 2016 through June 27, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 4,856,648.54	\$	\$	\$	\$ 4,856,648.54
Commissions on Forestry Tax		946.90				946.90
Provision for Salary - Property Tax Commissioner		143,631.39				143,631.39
Provision for Supernumerary Officials		51,313.99				51,313.99
Provision for Reappraisal Maintenance		4,152,826.24				4,152,826.24
Sub-Total Deductions from Ad Valorem Taxes		9,205,367.06				9,205,367.06
<u>Other Fees and Collections</u>						
Interest Earned on Bank Accounts		3,381.89			375.63	3,757.52
Fees on Assessments		10,080.00				10,080.00
Fees on Collections		59,026.14				59,026.14
Citations and Probate Fees		4,472.99				4,472.99
Mail Fee		4,610.23				4,610.23
Advertising	5,403.00	20,992.00				26,395.00
Tax Sale Fee		1,692.50				1,692.50
Redemption Fee		525.00				525.00
Excess Land Sales		4,491,000.00				4,491,000.00
Returned Check Fees		540.00				540.00
Map Sales and Copy Fees		1,786.75				1,786.75
Alabama Firefighter's Annuity Fund					166.00	166.00
Association of Rescue Squads					219.00	219.00
Land Redemptions from Individuals					535,661.88	535,661.88
Manufactured Home Registrations	13,419.55	30,171.68	13,419.55	4,439.22	1,943.00	63,393.00
Amount for Disbursements	18,822.55	13,833,646.24	13,419.55	4,439.22	538,365.51	14,408,693.07
<u>Disbursements</u>						
Remittances	18,822.55	13,859,846.68	13,419.55	4,439.22	537,989.88	14,434,517.88
Amounts Due		3,381.89			375.63	3,757.52
Sub-Total	18,822.55	13,863,228.57	13,419.55	4,439.22	538,365.51	14,438,275.40
Amounts Overpaid		(29,582.33)				(29,582.33)
Total	\$ 18,822.55	\$ 13,833,646.24	\$ 13,419.55	\$ 4,439.22	\$ 538,365.51	\$ 14,408,693.07

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Net Amounts Due and Overpaid
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 16,755,151.70	\$	\$ (1,018,963.03)	\$ 15,736,188.67	\$ (15,731,861.71)	\$ 4,326.96
<u>Shelby County</u>						
Ad Valorem Taxes	20,766,570.31	6,925.55	(1,146,545.85)	19,626,950.01	(19,621,474.92)	5,475.09
<u>Shelby County Schools</u>						
Ad Valorem Taxes	81,650,406.40	27,779.10	(5,557,801.42)	76,120,384.08	(76,100,548.15)	19,835.93
<u>Municipal</u>						
Ad Valorem Taxes	30,907,809.17		(1,157,722.49)	29,750,086.68	(29,750,086.68)	
Sub-Total Ad Valorem	150,079,937.58	34,704.65	(8,881,032.79)	141,233,609.44	(141,203,971.46)	29,637.98
<u>Other</u>						
Acreage Assessments	23,581.23		(943.24)	22,637.99	(22,637.99)	
Totals	\$150,103,518.81	\$ 34,704.65	\$ (8,881,976.03)	\$141,256,247.43	\$ (141,226,609.45)	\$ 29,637.98

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: May 30, 2015 through June 17, 2016**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	2,562,272,140	2,562,261,200	2,595,736,717	
Net Taxes Collected/Amounts for Disbursements	\$ 6,405,680.35	\$ 2,562,261.20	\$ 7,787,210.15	\$ 16,755,151.70
Disbursements				
Final Settlement Mileage	30.73	12.30	36.89	79.92
Commissions on Assessments	64,771.80	51,245.22	155,744.20	271,761.22
Commissions on Collections	64,771.80	51,245.22	155,744.20	271,761.22
Salary - Property Tax Commissioner	6,183.24	2,473.29	7,513.84	16,170.37
Salary - Supernumerary Official	2,812.02	1,103.25	3,350.80	7,266.07
Reappraisal Update	174,978.56	68,578.79	208,366.88	451,924.23
Sub-Total	313,548.15	174,658.07	530,756.81	1,018,963.03
Remittances	6,090,382.84	2,386,964.22	7,254,514.65	15,731,861.71
Sub-Total	6,403,930.99	2,561,622.29	7,785,271.46	16,750,824.74
Amounts Due	1,749.36	638.91	1,938.69	4,326.96
Total	\$ 6,405,680.35	\$ 2,562,261.20	\$ 7,787,210.15	\$ 16,755,151.70

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: May 30, 2015 through June 17, 2016**

	General	Road and Bridge	Total County Taxes
Millage Rates	5.0 Mills	2.5 Mills	
Net Valuations	2,768,875,110	2,768,877,904	
Net Taxes Collected	\$ 13,844,375.55	\$ 6,922,194.76	\$ 20,766,570.31
Other Additions	4,617.03	2,308.52	6,925.55
Amounts for Disbursement	<u>13,848,992.58</u>	<u>6,924,503.28</u>	<u>20,773,495.86</u>
Disbursements			
Commissions on Assessments	139,158.76	138,443.90	277,602.66
Commissions on Collections	139,158.76	138,443.90	277,602.66
Salary - Property Tax Commissioner	13,344.13	6,672.08	20,016.21
Salary - Supernumerary Official	6,065.31	2,971.08	9,036.39
Reappraisal Update	377,413.69	184,874.24	562,287.93
Sub-Total	<u>675,140.65</u>	<u>471,405.20</u>	<u>1,146,545.85</u>
Remittances	13,170,086.03	6,451,388.89	19,621,474.92
Sub-Total	<u>13,845,226.68</u>	<u>6,922,794.09</u>	<u>20,768,020.77</u>
Amounts Due	3,765.90	1,709.19	5,475.09
Total	<u>\$ 13,848,992.58</u>	<u>\$ 6,924,503.28</u>	<u>\$ 20,773,495.86</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	County-Wide	Special County-Wide	School District #2	Special School District #2	Hoover School District #13
Millage Rates	11.0 Mills	5.0 Mills	6.0 Mills	8.0 Mills	6.0 Mills
Net Valuations	2,899,008,960	2,899,008,950	1,579,239,570	1,579,239,570	556,517,350
Net Taxes Collected	\$ 31,889,098.55	\$ 14,495,044.77	\$ 9,475,437.41	\$ 12,633,916.56	\$ 3,339,104.08
Other Additions	10,196.54	4,634.80	4,521.32	6,028.43	
Amount for Disbursements	31,899,295.09	14,499,679.57	9,479,958.73	12,639,944.99	3,339,104.08
<u>Disbursements</u>					
Commissions on Assessments	637,781.97	289,900.91	189,508.75	252,678.33	66,782.08
Commissions on Collections	637,781.97	289,900.91	189,508.75	252,678.33	66,782.08
Salary - Revenue Commissioner	30,779.24	13,990.57	9,227.35	12,303.14	3,179.62
Salary - Supernumerary Official	13,655.61	6,208.03	4,079.46	5,439.29	1,416.27
Reappraisal Update	849,526.53	386,148.42	253,733.00	338,310.66	88,123.67
Sub-Total	2,169,525.32	986,148.84	646,057.31	861,409.75	226,283.72
Remittances	29,722,027.09	13,510,008.65	8,831,620.76	11,775,494.36	3,112,004.73
Sub-Total	31,891,552.41	14,496,157.49	9,477,678.07	12,636,904.11	3,338,288.45
Amounts Due	14,618.46	6,647.55	2,280.66	3,040.88	815.63
Sub-Total	31,906,170.87	14,502,805.04	9,479,958.73	12,639,944.99	3,339,104.08
Amounts Overpaid	(6,875.78)	(3,125.47)			
Total	\$ 31,899,295.09	\$ 14,499,679.57	\$ 9,479,958.73	\$ 12,639,944.99	\$ 3,339,104.08

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	Leeds School District #12	Leeds School District #12	Alabaster School District	Pelham School District	Total County School Taxes
Millage Rates	6.0 Mills	8.0 Mills	14.0 Mills	14.0 Mills	
Net Valuations	798,860	798,860	320,129,880	380,343,050	
Net Taxes Collected	\$ 4,793.18	\$ 6,390.90	\$ 4,481,818.31	\$ 5,324,802.64	\$ 81,650,406.40
Other Additions			1,418.34	979.67	27,779.10
Amount for Disbursements	4,793.18	6,390.90	4,483,236.65	5,325,782.31	81,678,185.50
<u>Disbursements</u>					
Commissions on Assessments	95.86	127.82	89,636.37	106,496.05	1,633,008.14
Commissions on Collections	95.86	127.82	89,636.37	106,496.05	1,633,008.14
Salary - Revenue Commissioner	5.29	7.06	4,308.38	5,127.52	78,928.17
Salary - Supernumerary Official	2.20	2.93	1,919.14	2,288.60	35,011.53
Reappraisal Update	140.27	187.03	119,265.36	142,410.50	2,177,845.44
Sub-Total	339.48	452.66	304,765.62	362,818.72	5,557,801.42
Remittances	4,453.70	5,938.24	4,177,365.58	4,961,635.04	76,100,548.15
Sub-Total	4,793.18	6,390.90	4,482,131.20	5,324,453.76	81,658,349.57
Amounts Due			1,105.45	1,328.55	29,837.18
Sub-Total	4,793.18	6,390.90	4,483,236.65	5,325,782.31	81,688,186.75
Amounts Overpaid					(10,001.25)
Total	\$ 4,793.18	\$ 6,390.90	\$ 4,483,236.65	\$ 5,325,782.31	\$ 81,678,185.50

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	County-Wide School 11 Mill				Total
	Shelby County Board of Education	Hoover City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	County-Wide School Tax
Allocation Determined By State					
Superintendent of Education	61.33107%	10.19474%	18.79861%	9.67558%	100.00%
	61.08792%	11.05930%	18.26138%	9.59140%	100.00%
May - September	\$ 74,504.81	\$ 12,384.54	\$ 22,836.50	\$ 11,753.87	\$ 121,479.72
October - May	19,412,406.43	3,514,403.94	5,803,067.62	3,047,937.38	31,777,815.37
County-Wide Taxes for Disbursement	19,486,911.24	3,526,788.48	5,825,904.12	3,059,691.25	31,899,295.09
Disbursements					
Commissions on Assessments	389,613.65	70,513.22	116,480.84	61,174.27	637,781.97
Commissions on Collections	389,613.65	70,513.22	116,480.84	61,174.27	637,781.97
Salary - Property Tax Commissioner	18,802.40	3,403.97	5,620.71	2,952.16	30,779.24
Salary - Supernumerary	8,341.92	1,510.21	2,493.70	1,309.76	13,655.61
Reappraisal Update	518,958.09	93,951.69	155,135.27	81,481.48	849,526.53
Sub-Total	1,325,329.71	239,892.31	396,211.36	208,091.94	2,169,525.32
Remittances	18,154,683.61	3,293,771.95	5,422,675.44	2,850,896.09	29,722,027.09
Sub-Total	19,480,013.32	3,533,664.26	5,818,886.80	3,058,988.03	31,891,552.41
Amounts Due	6,897.92		7,017.32	703.22	14,618.46
Sub-Total	19,486,911.24	3,533,664.26	5,825,904.12	3,059,691.25	31,906,170.87
Amounts Overpaid		(6,875.78)			(6,875.78)
Total	\$ 19,486,911.24	\$ 3,526,788.48	\$ 5,825,904.12	\$ 3,059,691.25	\$ 31,899,295.09

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	Special County-Wide School 5 Mill				Total Special
	Shelby County Board of Education	Hoover City Board of Education	Alabaster City Board of Education	Pelham City Board of Education	County-Wide School Tax
Allocation Determined By State					
Superintendent of Education	61.33107%	10.19474%	18.79861%	9.67558%	100.00%
	61.08792%	11.05930%	18.26138%	9.59140%	100.00%
May - September	\$ 33,865.83	\$ 5,629.34	\$ 10,380.23	\$ 5,342.67	\$ 55,218.07
October - May	8,823,821.09	1,597,456.33	2,637,758.00	1,385,426.08	14,444,461.50
County-Wide Taxes for Disbursement	8,857,686.92	1,603,085.67	2,648,138.23	1,390,768.75	14,499,679.57
Disbursements					
Commissions on Assessments	177,097.12	32,051.47	52,945.84	27,806.48	289,900.91
Commissions on Collections	177,097.12	32,051.47	52,945.84	27,806.48	289,900.91
Salary - Property Tax Commissioner	8,546.55	1,547.26	2,554.87	1,341.89	13,990.57
Salary - Supernumerary	3,792.36	686.56	1,133.67	595.44	6,208.03
Reappraisal Update	235,890.04	42,705.31	70,516.03	37,037.04	386,148.42
Sub-Total	602,423.19	109,042.07	180,096.25	94,587.33	986,148.84
Remittances	8,252,125.24	1,497,169.07	2,464,852.48	1,295,861.86	13,510,008.65
Sub-Total	8,854,548.43	1,606,211.14	2,644,948.73	1,390,449.19	14,496,157.49
Amounts Due	3,138.49		3,189.50	319.56	6,647.55
Sub-Total	8,857,686.92	1,606,211.14	2,648,138.23	1,390,768.75	14,502,805.04
Amounts Overpaid		(3,125.47)			(3,125.47)
Total	\$ 8,857,686.92	\$ 1,603,085.67	\$ 2,648,138.23	\$ 1,390,768.75	\$ 14,499,679.57

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	Alabaster	Calera	Columbiana	Harpersville	Helena	Montevallo	Pelham
Millage Rates	10 Mills	10 Mills	10 Mills	5 Mills	5 Mills	7 Mills	14 Mills
Net Valuations	305,617,363	172,846,330	29,914,432	16,587,452	136,908,776	43,345,661	381,034,998
Net Taxes Collected	\$ 3,056,173.63	\$ 1,728,463.30	\$ 299,144.32	\$ 82,937.26	\$ 684,543.88	\$ 303,419.63	\$ 5,334,489.97
<u>Disbursements</u>							
Commissions on Assessments	13,816.84	7,720.16	1,344.28	377.50	3,093.15	1,363.99	24,101.65
Commissions on Collections	13,816.84	7,720.16	1,344.28	377.50	3,093.15	1,363.99	24,101.65
Salary - Revenue Commissioner	2,928.06	1,844.31	302.89	74.37	659.13	306.22	5,141.60
Reappraisal Update	83,796.08	52,904.91	8,727.92	2,125.40	18,870.08	8,744.08	147,222.98
Sub-Total	114,357.82	70,189.54	11,719.36	2,954.77	25,715.52	11,778.28	200,567.88
Remittances	2,941,815.81	1,658,273.76	287,424.96	79,982.49	658,828.36	291,641.35	5,133,922.09
Total	\$ 3,056,173.63	\$ 1,728,463.30	\$ 299,144.32	\$ 82,937.26	\$ 684,543.88	\$ 303,419.63	\$ 5,334,489.97

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2014 through September 30, 2015
Regular Collections: May 30, 2015 through June 17, 2016

	Vincent	Wilsonville	Wilton	Leeds	Hoover	Birmingham	Vestavia	Total Municipal
Millage Rates	5 Mills	5 Mills	5 Mills	9.2 Mills	30.5 Mills	36.2 Mills	49.3 Mills	
Net Valuations	15,914,012	14,690,458	2,632,142	803,883	557,350,571	61,866,803	127,540	
Net Taxes Collected	\$ 79,570.06	\$ 73,452.29	\$ 13,160.71	\$ 7,395.72	\$ 16,999,192.42	\$ 2,239,578.27	\$ 6,287.71	\$30,907,809.17
<u>Disbursements</u>								
Commissions on Assessments	358.83	333.53	59.20	33.17	76,905.28	10,182.70	28.73	139,719.01
Commissions on Collections	358.83	333.53	59.20	33.16	76,905.28	10,182.70	28.73	139,719.00
Salary - Revenue Commissioner	78.04	67.47	13.20	7.63	16,181.37	2,030.38	5.41	29,640.08
Reappraisal Update	2,234.50	1,935.50	375.79	218.20	463,250.32	58,085.09	153.55	848,644.40
Sub-Total	3,030.20	2,670.02	507.40	292.16	633,242.24	80,480.87	216.43	1,157,722.49
Remittances	76,539.86	70,782.27	12,653.31	7,103.56	16,365,950.18	2,159,097.40	6,071.28	29,750,086.68
Total	\$ 79,570.06	\$ 73,452.29	\$ 13,160.71	\$ 7,395.72	\$ 16,999,192.42	\$ 2,239,578.27	\$ 6,287.71	\$30,907,809.17

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: May 30, 2015 through June 17, 2016******Other Collections: May 1, 2015 through May 31, 2016***

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 4,644,182.05	\$	\$	\$	\$ 4,644,182.05
Commissions on Forestry Tax		943.24				943.24
Provision for Salary - Property Tax Commissioner		144,754.83				144,754.83
Provision for Supernumerary Officials		51,313.99				51,313.99
Provision for Reappraisal Maintenance		4,040,702.00				4,040,702.00
Final Settlement Mileage					79.92	79.92
Sub-Total Deductions from Ad Valorem Taxes		8,881,896.11			79.92	8,881,976.03
<u>Other Fees and Collections</u>						
Interest Earned on Bank Accounts		3,770.24			418.77	4,189.01
Fees on Assessments		11,746.22				11,746.22
Fees on Collections		57,654.45				57,654.45
Citations and Probate Fees		3,509.29				3,509.29
Mail Fee		22,543.95				22,543.95
Advertising		21,987.00				21,987.00
Tax Sale Fee		2,265.00				2,265.00
Redemption Fee		665.00				665.00
Excess Land Sales		11,535,000.00				11,535,000.00
Returned Check Fees		870.00				870.00
Map Sales and Copy Fees		922.50				922.50
Advertising - State Land Redemptions	2,076.00					2,076.00
Alabama Firefighter's Annuity Fund					492.00	492.00
Land Redemptions from Individuals					853,512.33	853,512.33
Manufactured Home Registrations	13,411.68	29,792.92	13,411.68	4,846.22	1,954.00	63,416.50
Amount for Disbursements	15,487.68	20,572,622.68	13,411.68	4,846.22	856,457.02	21,462,825.28
<u>Disbursements</u>						
Remittances	15,487.68	20,598,492.69	13,411.68	4,846.22	856,038.25	21,488,276.52
Amounts Due		3,770.24			418.77	4,189.01
Sub-Total	15,487.68	20,602,262.93	13,411.68	4,846.22	856,457.02	21,492,465.53
Amounts Overpaid		(29,640.25)				(29,640.25)
Total	\$ 15,487.68	\$ 20,572,622.68	\$ 13,411.68	\$ 4,846.22	\$ 856,457.02	\$ 21,462,825.28

Rates of Taxation

October 1, 2014 through September 30, 2019

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
County-Wide School	11.0 Mills
Special County-Wide School	5.0 Mills
School District 2	6.0 Mills
Special School District 2	8.0 Mills
Special School District 12-Leeds	6.0 Mills
Special School District 12-Leeds	8.0 Mills
School District 13-Hoover	6.0 Mills
School District 14	6.0 Mills
School District Alabaster	14.0 Mills
School District Pelham	14.0 Mills

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follows:

Alabaster	10.0 Mills
Calera	10.0 Mills
Columbiana	10.0 Mills
Harpersville	5.0 Mills
Helena	5.0 Mills
Montevallo	7.0 Mills
Pelham	14.0 Mills
Vincent	5.0 Mills
Wilsonville	5.0 Mills
Wilton	5.0 Mills
Leeds	9.2 Mills
Hoover – General	6.5 Mills
Hoover – School	24.0 Mills
Birmingham	36.2 Mills
Vestavia – General	23.7 Mills
Vestavia – School	25.6 Mills

Timber Tax

Timber taxes were assessed at 10 cents per acre of forestland as provided by the *Code of Alabama 1975*, Section 9-13-193.

***Special Funds of the Property Tax Commissioner
Summary of Receipts, Disbursements and Balances
June 1, 2015 through May 31, 2020***

	Special Fund of the Property Tax Commissioner	Manufactured Home Trust Fund
<u>Receipts</u>		
Interest Earned on Deposits	\$ 93.97	\$ 537.63
Interest Earned on Ad Valorem Taxes	2,573.23	
Fees		9,704.00
Total Receipts	<u>2,667.20</u>	<u>10,241.63</u>
<u>Disbursements</u>		
Educational Expense and Dues	1,930.39	
Equipment	2,662.15	
Total Disbursements	<u>4,592.54</u>	
Excess of Receipts Over/(Under) Disbursements	(1,925.34)	10,241.63
Balances - June 1, 2015	<u>44,163.21</u>	<u>25,642.48</u>
Balances - May 31, 2020	<u>\$ 42,237.87</u>	<u>\$ 35,884.11</u>